

ASSEMBLY BILL

No. 2092

Introduced by Assembly Member Reyes

February 22, 2000

An act relating to veterans.

LEGISLATIVE COUNSEL'S DIGEST

AB 2092, as introduced, Reyes. Disabled veterans: benefit retroactivity.

Existing law provides certain benefits to disabled veterans, including a reduction in ad valorem real property taxes on the disabled veteran's home.

This bill would provide that the effective date for any benefit available to a disabled veteran is retroactive to the date on which the disabled veteran applied for that benefit, regardless of the date on which the veteran receives a federal certification of disability. To receive this retroactive status, a disabled veteran would be required to make a timely application for federal certification of disability. By making these benefits retroactive, including the disabled veterans' homeowners exemption, the bill would reduce property tax revenue to local agencies.

Section 2229 of the Revenue and Taxation Code requires the Legislature to reimburse local agencies annually for certain property tax revenues lost as a result of any exemption or classification of property for purposes of ad valorem property taxation.

This bill would provide that, notwithstanding Section 2229 of the Revenue and Taxation Code, no appropriation is made

and the state shall not reimburse local agencies for property tax revenues lost by them pursuant to the bill.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

The people of the State of California do enact as follows:

1 SECTION 1. The effective date for any benefit
2 available to a disabled veteran shall be retroactive to the
3 date on which the disabled veteran applied for that
4 benefit, regardless of the date on which the veteran
5 receives a federal certification of disability. A veteran
6 shall make a timely application for federal certification of
7 disability.

8 SEC. 2. Notwithstanding Section 2229 of the Revenue
9 and Taxation Code, no appropriation is made by this act
10 and the state shall not reimburse any local agency for any
11 property tax revenues lost by it pursuant to this act.

